



Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

PART 2

ACCOUNTABILITY AND AUDIT

Audit and value for money examinations

25 Audit and examination: Audit Scotland

- (1) The Scottish Commission for Public Audit, when required to do so by the Auditor General, must appoint a qualified person to audit an account of Audit Scotland sent to the Commission for auditing under section 19(8).
- (2) In subsection (1) “qualified” has the same meaning as in section 21(5).
- (3) The auditor must examine and certify the account and report on the account to the Commission, including in the report the auditor’s findings on the matters set out in section 22(1)(a) and (b).
- (4) The Commission may initiate an examination into the economy, efficiency and effectiveness with which Audit Scotland has used its resources in discharging its functions and may appoint a person to carry out the examination and report the results to the Commission.
- (5) Subsection (9) of section 23 applies in relation to an examination under subsection (4) of this section as it applies in relation to an examination under that section.
- (6) The Commission must—
 - (a) lay before the Parliament a copy of the account and the auditor’s report under subsection (3) and of any report made to it under subsection (4), and
 - (b) publish the account and those reports.
- (7) Subsections (1) and (3) of section 24 apply respectively for the purposes of the audit of an account under subsection (3), and an examination under subsection (4), of this

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section as they apply for the purposes of the audit of an account under sections 21 and 22 and an examination under section 23.

- (8) Appointments under subsections (1) and (4) of this section are to be on such terms and conditions as the Commission may determine and any remuneration payable to the person appointed is to be paid by Audit Scotland.

Changes to legislation:

There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 25.